

## **CALIFORNIA FRANCHISE TAX BOARD**

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### **9000 CORRESPONDENCE (TAXPAYER COMMUNICATION)**

PASS does not replace the use of ADCORR. ADCORR is still available. However, PASS auditors now complete letters on PASS instead of the ADCORR system.

GTAM 9100	INITIAL CONTACT LETTERS
GTAM 9200	INFORMATION/DOCUMENTS REQUESTS (IDRS)
GTAM 9300	RESPONDING TO TAXPAYER COMMUNICATION
GTAM 9400	CONFIRMATION LETTERS
GTAM 9500	POSITION LETTER/AUDIT ISSUE PRESENTATION SHEET (EXPLANATION OF ADJUSTMENTS)
GTAM 9600	NO-CHANGE LETTERS
GTAM 9700	PUBLIC CONTACT MEMO
GTAM 9800	FAX USAGE
GTAM 9900	TAXPAYER ADVOCATE, PUBLIC AFFAIRS, & LEGISLATIVE SERVICES REFERRALS
GTAM 9910	ADDRESSES - MOST COMMON FRANCHISE TAX BOARD
GTAM 9911	ADDRESSES - FTB RETURN MAILING ADDRESSES

Reviewed: April 2003

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### 9100 INITIAL CONTACT LETTERS

In the initial contact letter, you must communicate to the taxpayer the reason for your correspondence. You must state the taxpayer's return is under examination, and provide specific direction.

The Initial Contact Letter sets the tone of the audit and helps establish a positive working relationship between you and the taxpayer or representative.

Send the following items with the Initial Contact Letter:

#### **Fed/State Examination Section**

- *Audit, Contact, and Privacy Notices – Form FTB 1015C*

#### **Residency Program**

- *Frequently Asked Questions about your Residency Audit – Form FTB 1015R*

#### **All Other Sections**

- *Frequently Asked Questions About your Tax Audit - FTB 1015B.*

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### 9200 INFORMATION/DOCUMENTS REQUESTS (IDRS)

GTAM 9210	Third Party Contacts
GTAM 9211	What is a Third Party Contact?
GTAM 9212	Third Party Contacts - Taxpayer Notification
GTAM 9213	Third Party Contacts - Audit Record Keeping Responsibilities

Submit an Information/Document Request as early as possible, and explain to the taxpayer or representative why the information is relevant. Discuss applicable laws, regulations, and department policies with the taxpayer or representative to determine what records will best satisfy the audit goals.

In general, you should send all information requests in writing. When you make an information request in person or over the telephone, send a confirmation letter. Written requests provide a record of communication and help avoid possible misunderstandings. You cannot send a demand letter before requesting the information in writing. In addition, we cannot assess the Failure to Furnish Information Penalty unless we have explained it in a demand letter (see GTAM 20500, *Penalties*, for additional information).

You can make the Information/Document Request in a free-form format, or on Form FTB 6203 (non PASS)/Form FTB PASS 1515. Use the following guidelines:

- Make information requests reasonable and necessary (unavailable from our sources).
- State specifically what information you need.
- If the requested information is unavailable, discuss with the taxpayer or representative reasonable alternative documentation.
- Give the taxpayer or representative a reasonable amount of time to provide the information.
- Follow up to all taxpayer responses within 21 days.

All information/document requests should have:

- A professional appearance.
- The request number.
- The date of the request.
- The taxpayer's name, ID number, and the address of the person receiving the request.
- The subject (e.g., "*Examination of ABC Corporation's IYE 06/1999 - 06/2001 tax returns.*").

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- A specific response date (month, day, year).
- Consistent paragraph structure. If you number the questions listed under one heading, then list and number the questions under every heading.
- Explanation of all abbreviations (e.g., Personal Income Tax - PIT).
- A description of the request. Identify the item you are questioning as it is shown on the return. State clearly the reason for the request.
- Your name, job title, address, telephone number and fax number.
- A reply section: "*In reply refer to: 356:ABC: MS X-XX*". The first part is your Payroll Unit Code. The second part is your initials, and the third part is your mailstop. **NOTE:** For auditors using the ADCORR system, include in the reply section the "HW" designation (e.g., "*In reply refer to: 343:HW: ABC: MS X-XX*"). The second part is the destination (HW = Held by Writer).

If you do not receive the information by the agreed upon date, you should follow up verbally and in writing.

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### 9210 Third Party Contacts

Effective after April 7, 2000, we must notify respective taxpayers before contacting third parties. This requirement is part of the Taxpayer Bill of Rights Act of 1999, which conforms to federal law. We must notify taxpayers beforehand and give them the opportunity to provide alternative information sources. (SB 94, Ch. 931, Laws 1999; added new CR&TC section 19504.7)

In summary, you must:

- Notify the taxpayer *before* contacting any third party.
- Give the taxpayer a *reasonable period* to answer the notice before you contact a third party.
- If you plan to contact a third party 12 months after the notice date, you must issue another notice.
- Record all third party contacts in the case file.
- Give a *record of contacts* to the taxpayer upon request. The taxpayer must request the record from the Disclosure Office within 60 days after the 12-month period.

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### 9211 What is a Third Party Contact?

California Revenue and Taxation Code section 19504.7, and IRC section 7602 define a third party contact as “*any person other than the taxpayer with respect to determination or collection of the tax liability of such taxpayer.*”

We follow IRS procedures and define a third party contact as one:

- Initiated by our employee.
- Made with a person other than the taxpayer.
- Made with respect to the determination or collection of a specific taxpayer's tax liability.
- Where we reveal the taxpayer's identity to the third party.

Since the language of section 19504.7 does not specifically define third party contacts, here are some examples:

#### ***Example 1: Computer Database/Internet/Electronic Research***

Getting information from a computer database is not a third party contact that needs prior notification since no "person" is contacted. This includes getting the taxpayer's annual report or magazine articles from online public resources or searching the Internet.

#### ***Example 2: Contacts with Government Officials***

Contacting another governmental entity is not a contact within the meaning of the statute. This includes getting information through our partnerships with other federal, state, or local governmental agencies; i.e., tape exchange programs with IRS and Secretary of State, or requesting taxpayer specific information from the Employment Development Department or Department of Motor Vehicles.

#### ***Example 3: Employees of the Taxpayer***

Contacting the taxpayer's employees who are acting in the scope of their employment during normal business hours on the business premises is not a contact requiring prior notification, since the employees are an extension of the taxpayer. Accordingly, asking the payroll clerk from what bank the paychecks are drawn is not a contact. However, asking a janitor about the

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corporate officers is not within the scope of the janitor's employment and is a contact requiring prior notification.

### ***Example 4: Scoping Activities***

Scoping activities including *only* contacts with other governmental entities, getting public information, or using in-house records, need no taxpayer notification.

However, we must notify a taxpayer before contacting *any* third party, regardless of whether the audit is open. If we are gathering information with respect to an identified taxpayer before we have opened an audit in order to determine whether to open an audit, we must notify the taxpayer before we contact any third party.

### ***Example 5: Authorization to Contact Another Party***

Contacts authorized by the taxpayer or the taxpayer's representative do not require prior notification to the taxpayer. For example, an interview with a former employee of the taxpayer is a third party contact requiring prior notification unless the taxpayer has authorized us to contact that person. The taxpayer's authorization cannot be "blanket," or general, and should be in writing. If the taxpayer give verbal authorization, we must follow up with a confirmation letter.

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### **9212 Third Party Contacts - Taxpayer Notification**

By notifying the taxpayer before contacting a third party, we give the taxpayer the opportunity to volunteer whatever information we seek. (CR&TC section 19504.7) Each notification is effective for contacts made up to 12 months after the notification date. The taxpayer can ask for a list of third party contacts until 60 days after the end of the 12-month period.

Only notify taxpayers of third party contacts if you intend to contact third parties. Do not issue notifications if you do not intend to contact third parties.

Use the following language when you must send notification:

"We may contact third parties to determine or collect your tax liabilities. Subject to privacy laws and your rights as a taxpayer, you may obtain a list of those contacts. For more information, please contact our Disclosure Office, P.O. Box 1468, Sacramento, CA 95812-1468."

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### 9213 Third Party Contacts - Audit Record Keeping Responsibilities

Audit record keeping responsibilities include:

- Documenting the need for a third party contact.
- Documenting that you have properly notified the taxpayer.
- Keeping the needed information in case we need it to prove that the taxpayer's rights are protected.

The following procedures apply to third party contacts:



- When contacting third parties, you must provide the following notice:  
  
"If you believe there may be reprisal from the taxpayer if your identity is released as a source contacted for information, you must advise the Franchise Tax Board and your identity will not be disclosed unless otherwise required by law."
- After contacting a third party, record the following information regarding each contact:
  - Name of the third party contacted. (Agency or entity name will suffice if applicable. If name not known, use position or title; i.e. neighbor, teller.)
  - Date of the contact.
  - Whether good cause exists to conclude that reprisal may occur if the taxpayer is notified.
  - Whether there is good cause that collection may be jeopardized if the taxpayer is notified.
  - Whether the taxpayer authorized the contact.
  - Name, phone number, and unit of the person contacting the third party.

#### Auditors Using PASS:

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- The Event Log must show that third party notice was given to the taxpayer, the date, and how notified. Keep the letter in the Sent Correspondence folder.
- You must set up a separate Issue Folder to hold all the documentation regarding third party contacts. Document clearly each contact within that folder with the information noted above, including whether there is fear of reprisal.
- If the taxpayer or the taxpayer representative gives you written or verbal authorization to contact a third party, document it clearly in the Issue Folder.
- Establish a tickler to remind you when the 12 months from notification date expires. This will remind you to send another notification to the taxpayer, if you plan to contact third parties after 12 months.

### Auditors Not Using PASS:

- Record in the Event Log the date you notified the taxpayer about third party contact notice and how you sent the notice.
- You must set up a separate workpaper file (Program Item) with a copy of the taxpayer notification and all the information explained above for the PASS user.
- Establish a follow up date 12 months after you gave notification. If the case is still open, and you still plan third party contacts, you should provide another notification letter.

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### **9300 RESPONDING TO TAXPAYER COMMUNICATION**

GTAM 9310      Follow Up  
GTAM 9320      Overnight Mail Service

Respond to a taxpayer's correspondence within 21 days of receipt. Informing a taxpayer you have received the correspondence is not a response. Respond to taxpayer's statements or questions. Acceptable responses also include a telephone call, letter, or field call.

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### 9310 Follow Up

When the information requested is not readily available, you and the taxpayer or representative should agree upon a date when the information will be available. If the information is not provided by that date, you should promptly follow up on the request.

No more than 30 days should pass between contacts with the taxpayer or representative.

Failure to meet deadlines impacts your credibility, the ultimate recommendations, and the timely completion of the audit.

You should prevent inappropriate or unnecessary delays requested by the taxpayer or representative. Generally, you should not delay audit activity because of any of the following pending actions:

- Court decisions on prior years.
- Board of Equalization decisions on prior years.
- Protest decisions on prior years.
- IRS examinations on prior years.
- IRS appeals on prior years.

Keep your supervisor aware of the audit status, particularly when you must follow up continually. *Supplement verbal follow-ups with written confirmation.* If the taxpayer refuses to cooperate, consider using a formal information demand.

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### 9320 Overnight Mail Service



#### Central Office

The overnight mail service makes two daily pick-ups at Central Office:

- First pick-up at 3:30 - Service and Supply needs the parcel by 2:30 P.M.
- Second pick-up at 4:45 - Service and Supply needs the parcel by 4:00 P.M.

The Shipping Desk in the Service and Supply Unit (Bldg. 1, K-17) needs lead time to prepare shipping labels and input them to the overnight mail service system.

#### Field Offices

Contact Audit Business Support.

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You can track parcels shipped by the overnight mail service through the overnight mail service's website. You may also contact the Shipping Desk [\*\*\*] in Service and Supply.

The overnight mail service has several drop boxes. Use the Shipping Desk's website to find their nearest drop box. Enter your address, and the search engine will locate the nearest drop box and its pick up times, with a map and directions. If you use a drop box, contact the Shipping Desk to request shipping materials.

**NOTE:** ((\* \*\*)) = Indicates confidential and/or proprietary information that has been deleted.

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### **9400 CONFIRMATION LETTERS**

Always provide a confirmation letter after you have agreed to extend a response date or after verbally requesting documentation. The letter should confirm the date to which you granted the extension or confirm that the taxpayer agreed to provide the documentation.

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### 9500 POSITION LETTER/AUDIT ISSUE PRESENTATION SHEET (EXPLANATION OF ADJUSTMENTS)

A position letter, or Audit Issue Presentation Sheet (AIPS), is a written explanation of the reasons for the proposed adjustments.

Generally, a position letter summarizes the issues that you examined, and your position concerning those issues. Prepare an AIPS for each issue that you examine. If you resolve an issue before completing the entire audit, give an AIPS to the taxpayer then.

Before issuing a position letter or AIPS, discuss the audit results with the taxpayer or representative (see GTAM 13100, *Closing Conference*). A position letter or AIPS should:

- Summarize the facts, referring to supporting laws, regulations, and legal interpretations. Present the summary in a succinct, well-organized manner.
- Analyze how the law applies to the issues under examination.
- Make a recommendation/conclusion based upon the facts, law, and analysis.

Enclose a schedule of adjustments detailing the tax effect of all proposed adjustments with the position letter or AIPS. The schedule should reconcile the tax liability as shown on the return with the tax liability shown on the Notice of Proposed Assessment. (GTAM 7500)

Generally, the position letter/AIPS should also have wording like this:

“This is your opportunity to provide any additional information that you would like us to consider regarding the proposed adjustments. If you disagree with these adjustments, provide specific reasons why you disagree. Include appropriate substantiation, citation of applicable law, and case authority. We will review any additional information submitted by [date].

“You must file protests against proposed additional tax in writing, within 60 days of the mailing of the Notice of Proposed Assessment (NPA). The NPA will contain specific instructions on how to file a protest.”

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Ideally, the taxpayer or representative sends you a written statement of agreement or disagreement. However, the taxpayer's agreement does not waive protest rights or other administrative rights. You must record the taxpayer's position on the *Audit Report* (Form FTB 6430), and in the Narrative Report. See GTAM 13230, *Complete the Audit Report (Form FTB 6430)*, and see GTAM 13220, *Finalize the Narrative Report*, for additional information.

It is more important that taxpayers agree with the facts than with the *application* of the law.

Sometimes the taxpayer may respond to a position letter or AIPS with statements like "*I protest this assessment.*" This does not constitute a protest of the Notice of Proposed Assessment! You should explain to taxpayers that they cannot file a written protest until *after* we issue the Notice of Proposed Assessment.

If you receive a protest, forward it immediately to Central Office Audit Business Support (mailstop D-12).  
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### 9510 Suspension of Interest – PIT Cases Only

If we fail to issue a Notice of Proposed Assessment within a "notification period," we must suspend charging interest on the Assessment from the end of the notification period to 15 days after the notice date. This suspension applies only to PIT taxpayers' returns that were filed on time (including extensions). See CR&TC Section 19116

The correct amount of interest is calculated automatically on the Notices of Proposed Assessment. However, you must manually compute the interest for a position letter or AIPS. (See GTAM 20650)

#### Procedure for tax years ending before October 11, 1999:

Suspension of interest does not apply to tax years ending before Oct. 11, 1999. To provide an interest calculation for a taxpayer in position letter, calculate interest up through the response date for our letter. Provide this amount in the letter, and explain to the taxpayer that paying the amount due in full stops more interest from accruing.

#### Procedure for tax years ending after October 10, 1999:

Suspension of interest may apply. We suspend interest only for returns filed on time (including extensions). We charge interest for the first 18 months from the later of:

- The return's original due date (normally April 15 of the next year) for returns filed before the original due date, or
- The date the original return was filed (no later than October 15, in order to be considered timely).

After the 18-month period, we suspend interest *until 15 days after we issue a Notice of Proposed Assessment*.

The following example shows how to compute interest when interest suspension applies.

#### **Example:**

Facts:

- PIT taxpayer

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- 1999 tax year
- Tax return filed June 15, 2000 (timely filed under extension)
- Additional tax per audit, \$100,000
- Position letter dated May 15, 2002.

Compute interest from April 15, 2000 (original due date of the return) to December 15, 2001 (18 months from the date the taxpayer filed the return). Suspend interest from December 16, 2001 until the date we issued the Notice of Proposed Assessment (plus 15 days). Using ADINT, we compute interest from April 15, 2000 until December 15, 2001. Our position letter includes the following information:

Additional tax	\$100,000.00
Interest	15,357.82
Additional tax and interest	\$115,357.82

Compute interest from April 15, 2000, not from the filed date of the return, June 15, 2000. *Interest accrues on balances due from the original due date of the return, even if the return is filed under extension.*

**IMPORTANT:** We should not use statements in our letters like "If you would like to stop more interest from accruing," etc., because we suspend interest from the end of the 18-month period until we issue our notice.

### **Multiple tax years:**

If your audit covers tax years ending both before and after October 10, 1999, you should compute interest for the tax years for which we suspend interest as well as years for which we do not. Because interest continues to accrue on tax years ending before October 11, 1999, state that payment will stop more interest from accruing on the earlier tax years.

### **Revenue Agent Reports (RARs)**

We may also suspend interest for assessments based on Revenue Agent Reports. The suspension period for Notices of Proposed Assessment based on federal changes depends on *when* the taxpayer or IRS notifies us of the change.

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If we were notified of the IRS change *up to six months after* the final federal determination date, then we suspend interest starting *one year* after the date we were notified.

If we were notified of the IRS change *more than six months after* the final federal determination date, then we suspend interest starting *two years* after the date we were notified.

Once we issue our Notice of Proposed Assessment, interest begins to accrue again. Whether the taxpayer protests the assessment does not affect interest suspension.

### Using Adint

You can use Adint to calculate interest. Be careful to use the correct starting and ending dates. Adint does not use enough information to make the determination if suspension of interest applies.

### Amended Returns

Interest suspension does not apply to self-assessed amounts from either original returns or amended returns. It applies only to the amounts due from a Notice of Proposed Assessment. If the taxpayer files an amended return as a result of our audit, interest will be charged because it is self-assessed, and the taxpayer will not benefit from the suspension of interest provisions.

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### 9600 NO-CHANGE LETTERS

We issue "No-Change" letters on all completed audit years that do not result in an assessment or an over-assessment. Send no-change letters directly to the taxpayer. Send a copy of the letter to the representative if the taxpayer requests it. All Central Office PIT auditors issue their own No-Change letters. Field Office auditors may issue their own PIT No-Change letters or delegate them to Audit Business Support. See GTAM 13246, *No-Change Audits*, for more information.

Field and Central Office auditors issue corporation No-Change letters as long as there are no related case units with adjustments. If there are related case units with other than no-change adjustments, Audit Business Support issues the No-Change letter.

If Audit Business Support will be issuing the letter, leave the letter in the Draft Correspondence folder.

If you, as a field auditor, issue the No-Change letter, make sure to note it on the *Audit Report* - Form FTB 6430. Also record it in the Event Log.

**NOTE:** Check your unit procedures. Should your lead or supervisor review the no-change letter before you issue it?

**NOTE:** If Audit Business Support issues the letter, the *Audit Report* - Form FTB 6430 or Sticky Note must show clearly that we have not yet issued the letter. You must also record it in the Event Log.

For multiple tax year audits, when we are not issuing a Notice of Proposed Assessment on all years under audit, we must inform the taxpayer which years we accepted without any change. You may use either the No-Change letter, or a paragraph in the Notices of Proposed Assessment.

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### **9700 PUBLIC CONTACT MEMO**

Document all contact with the taxpayer in a Public Contact Memo, except for correspondence received and sent (which is documented in the Event Log). Examples include:

- Telephone conversations
- Field Office Visits
- Visits at taxpayer's or representative's location

Follow up any conversations with a letter and document the items discussed. If you ask for more documentation or grant an extension to provide information, confirm this in a letter. In the letter, include the date that you or the taxpayer will respond.

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### **9800 FAX USAGE**

GTAM 9810        Sending

GTAM 9820        Receiving

The PASS Desktop lets you exchange documents between with taxpayers by facsimile (Fax). You can exchange faxes through the PASS Desktop two ways:

- When working on a laptop, you can send faxes.
- When connected to the PASS Desktop network, you can send and receive faxes using the PASS FAX server.

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### 9810 Sending

When connected to the network, you can send faxes through your PASS Laptops and Desktops. *When faxing confidential information using the PASS system, follow the Security and Disclosure procedures.* Use our standard cover sheet, because it has appropriate disclosure information. State law protects confidential taxpayer information including, but not limited to, social security numbers, telephone numbers, and credit card numbers. When faxing correspondence, use a cover sheet to protect confidential information.

Because information sent over the Internet may be intercepted, do not send faxes over the Internet.

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### 9820 Receiving

We treat faxes received by a unit machine instead of a PC as regular correspondence. Photocopy any faxes printed on thermal fax paper, because it will fade and become illegible. Include the photocopy of the fax with received correspondence. Our Taxpayer Signature and Authentication Policy - FTB Policy, File 9140 addresses the acceptability of faxed documents. This policy gives internal guidance on the level of authentication we need for specific documents, including whether we accept a photocopy or facsimile of a document.

Faxed or photocopied waivers are evidence that a taxpayer agrees to extend the statute of limitations. However, *unless you receive the original document, a faxed copy is not accepted as anything other than evidence of intent* (see GTAM 10200, *Waivers*).

When connected to the network, you can send and receive faxes. You will receive an email message with the received fax attached.

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### **9900 TAXPAYER ADVOCATE, PUBLIC AFFAIRS, & LEGISLATIVE SERVICES REFERRALS**

#### **Taxpayer Advocate Referrals**

If any of the following elected public officials or any of their assistants makes direct contact by email, telephone, or written correspondence, tell your supervisor and refer the contact to the Taxpayer Liaison Section of the Taxpayer Advocate Bureau.

- Federal or state legislators or their staff.
- Franchise Tax Board member or their staff.
- Board of Equalization member or their staff.
- Governor or his staff.

Do the same for letters addressed to or containing "cc's" to any of the above or:

- Gerald H. Goldberg
- Executive Officer
- Chief Executive Officer
- Director
- Taxpayer Advocate Bureau
- Taxpayer Advocate.

The Taxpayers' Bill of Rights established the Taxpayer Rights Advocate to resolve taxpayer complaints. The Taxpayer Liaison Section handles all written correspondence mailed to the Advocate, all contacts from elected public officials, and classified account requests.

Refer immediately any written correspondence with a "cc" to the Taxpayer Advocate to the Advocate Office regardless of the letter's addressee. The Taxpayer Liaison Section will determine if the Taxpayer Advocate Office must resolve the matter.

If taxpayers ask for the Taxpayer Advocate, give them the following address:

Franchise Tax Board - Taxpayer Advocate  
Mailstop B-20  
P.O. Box 157  
Rancho Cordova, CA 95741-0157

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Please call the Taxpayer Advocate Bureau if you have any questions about referrals.

### **Public Affairs Referrals**

If taxpayers indicate that they have communicated with elected officials, newspapers, television stations, etc., photocopy the taxpayer's letter and our reply, notify your supervisor, and send a copy of each letter to the Public Affairs Office. This type of case needs priority handling.

You should refer any contacts from a newspaper or other publication to the Public Affairs Office.

### **Legislative Services Bureau Referrals**

If an outside source contacts you about legislation, tell your supervisor and refer the contact immediately to the Legislative Services Bureau. The Bureau ensures that we present consistency on legislative matters. Occasionally, we ask our staff to testify with bill sponsors at legislative hearings. Our management must approve this participation. The Bureau Director gives final approval.

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### **9910 ADDRESSES - MOST COMMON FRANCHISE TAX BOARD**

#### **Appeals to the California State Board of Equalization:**

State Board of Equalization  
PO Box 942879  
Sacramento, CA 94279-0001

#### **C Corporation Program Manager:**

Franchise Tax Board  
West Covina Field Office, MS L-22  
100 N. Barranca St. #600  
West Covina, CA 91791-1600

#### **Disclosure Office:**

Franchise Tax Board  
Disclosure Office  
P.O. Box 1468  
Sacramento CA 95812-1468

#### **Federal/State Examination Program:**

Franchise Tax Board  
RAR/VOL Unit Audit Section  
P.O. Box 1673  
Sacramento, CA 95812-1673

#### **Audit Division Chief:**

Franchise Tax Board  
Audit Division Chief, MS A-8  
P.O. Box 1468  
Sacramento, CA 95812-1468

#### **Legal Branch:**

Franchise Tax Board  
Legal Branch  
P.O. Box 1720  
Rancho Cordova, CA 95741-1720

#### **Pass Through Entity Program Manager:**

Franchise Tax Board  
Van Nuys Field Office, MS L-15

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## **CALIFORNIA FRANCHISE TAX BOARD**

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15350 Sherman Way, Ste. 100  
Van Nuys, CA 91406-4203

### **PIT Program Manager:**

Franchise Tax Board  
PIT Program, MS D-761  
P.O. Box 1673  
Sacramento, CA 95812-1673

### **Protest Section:**

Franchise Tax Board  
Protest Section, MS D-12  
PO Box 942867-5540  
Sacramento, CA 94267-5540

### **Residency Program Manager - Northern California:**

Franchise Tax Board  
Residency Unit, MS D-72  
P.O. Box 1673  
Sacramento, CA 95812-1673

### **Residency Program Manager - Southern California:**

Franchise Tax Board  
Residency Unit, MS L-19  
7575 Metropolitan Dr., Suite 201  
San Diego, CA 92108-4402

### **Settlement Bureau:**

Franchise Tax Board  
Director, Settlement Bureau  
P.O. Box 3070  
Rancho Cordova, CA 95741-3070

### **Tax Clearance:**

Franchise Tax Board  
Tax Clearance, MS F-225  
P.O. Box 1468  
Sacramento, CA 95812-1468

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### **Taxpayer Advocate:**

Franchise Tax Board

Taxpayer Advocate, MS B-20

P.O. Box 157

Rancho Cordova, CA 95741-0157

### **Taxpayer Request for Corporate Return:**

RID Unit MS C-2

Franchise Tax Board

P.O. Box 1468

Sacramento, CA 95812-1468

### **Taxpayer Request for Individual/Fiduciary Return:**

RID Unit MS C-2

Franchise Tax Board

P.O. Box 1468

Sacramento, CA 95812-1468

### **General Tax Audit Technical Resource Manager:**

Franchise Tax Board

GTA Technical Resource Section, MS D-756

P.O. Box 1673

Sacramento, CA 95812-1673

Reviewed: November 2004

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### 9911 ADDRESSES - FTB RETURN MAILING ADDRESSES

#### Individuals:

Return Type	Refund or No-Pay Return	Payment with Return	Other Correspondence
540, 540A, 540EZ, 540NR, 540X	Franchise Tax Board PO Box 942840 Sacramento 94240-0000	Franchise Tax Board PO Box 942867 Sacramento 94267-0001	Franchise Tax Board PO Box 942840 Sacramento 94240-0040
Computer Prepared Form 540, Form 540A	Image Processing Franchise Tax Board PO Box 942840 Sacramento, CA 94240-0009	Franchise Tax Board PO Box 942867 Sacramento, CA 94267-0001	Tax Forms Development and Distribution Section Franchise Tax Board PO Box 1468 Sacramento, CA 95812-1468

#### Corporations:

Return Type	Refund or No-Pay Return	Payment with Return	Other Correspondence
100, 100S, 100X	Franchise Tax Board PO Box 942857 Sacramento, CA 94257-0500	Franchise Tax Board PO Box 942857 Sacramento, CA 94257-0501	Franchise Tax Board PO Box 942857 Sacramento, CA 94257-0540
109, 199	Franchise Tax Board PO Box 942857 Sacramento, CA 94257-0700	Franchise Tax Board PO Box 942857 Sacramento, CA 94257-0701	Franchise Tax Board PO Box 942857 Sacramento, CA 94257-0540

#### Partnership and Limited Liability Companies:

Return Type	Refund or No-Pay Return	Payment with Return	Other Correspondence
565,568	Franchise Tax Board PO Box 942857 Sacramento CA 94257-0600	Franchise Tax Board PO Box 942857 Sacramento, CA 94257-0601	Franchise Tax Board PO Box 942857 Sacramento, CA 94257-0040

#### Estates and Trusts:

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Return Type	Refund or No-Pay Return	Payment with Return	Other Correspondence
541	Franchise Tax Board PO Box 942840 Sacramento, CA 94240-0000	Franchise Tax Board PO Box 942867 Sacramento, CA 94267-0001	Franchise Tax Board PO Box 942840 Sacramento, CA 94240-0040

### Nonresident Withholding:

Telephone: Automated Services (916) 845-4900 or 1-888-792-4900

Return Type	Refund or No-Pay Return	Payment with Return	Other Correspondence
592, 592-A	Not Applicable	Franchise Tax Board PO Box 942867 Sacramento, CA 94267-0001	Nonresident Withholding Section Franchise Tax Board PO Box 651 Sacramento, CA 95812-0651

### Miscellaneous Forms and Publications:

For mailing information, follow instructions for each Miscellaneous Form or Publication.

Reviewed: April 2003

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